IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 15TH DECEMBER 2006 / 24TH AGRAHAYANA 1928

OP.No. 27903 of 2002(V)

PETITIONER:

THE RUBBER BOARD, MUTTAMBALAM, KOTTAYAM,
REPRESENTED BY ITS DIRECTOR L & ED
MR.T.P.SIVANKUTTY ACHARI.

BY ADV. SRI.JOSEPH MARKOSE
SRI.THOMAS VELLAPPALLY

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY THE SECRETARY, LOCAL SELF GOVERNMENT (N) DEPARTMENT, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.**

2. **THE DISTRICT COLLECTOR, KOTTAYAM.**

3. **THE TAHSILDAR, TALUK OFFICE, KOTTAYAM.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 15/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

KURIAN JOSEPH, J.

O.P.No.27903 OF 2002

Dated this the 15th day of December, 2006

J U D G M E N T

The claim for exemption from payment of building tax is covered against the petitioner by the decision of this court reported in **Hindustan Organic Chemicals v. State of Kerala** [1999(1)KLT 782] wherein it has been held that building owned by a Government company cannot be treated as a building owned by Government of India. Yet another contention is that the building is liable to be exempted under the provisions of Section 3(2) Kerala Building Tax Act. The use being not principally charitable, the same is not entitled to exemption. The 3rd contention of the petitioner is that the assessment in any case should be with reference to the date of completion of the building. That is a matter to be considered by the assessing authority, since the petitioner is entitled to have the assessment as per the schedule of the rates prevailing on the date of completion of the building. In case the Petitioner has any dispute on the assessment, it will be open to the petitioner to point out the same before the 3rd respondent, in which case on that aspect, the 3rd respondent will

duly consider the matter and take appropriate action with notice to the petitioner within two months. In order to enable the petitioner to workout the relief as above, the interim order passed by this court in C.M.P.No.47503/2002 will continue for another four months.

The writ petition is disposed of as above.

(KURIAN JOSEPH, JUDGE)

ps

KURIAN JOSEPH, J.

O.P.No.27903/2002

JUDGMENT

15th December, 2006